

REMARKS

At the outset, Applicant thanks the Examiner for examining the pending application. The Office Action dated May 12, 2008 has been received and its contents carefully reviewed.

Summary of the Office Action

Claims 1, 4-8 and 14-19 are rejected.

The Office Actions rejects claims 1, 4-8 and 14-19 under 35 U.S.C. 103(a) as being unpatentable over Tanuma et al. (US 5,917,569) in view of Takato et al. (US 6,445,434), and rejects claim 7 under 35 U.S.C. 103(a) as being unpatentable over Tanuma et al. (US 5,917,569) in view of Takato et al. (US 6,445,434) as applied to claim 4 above, and further in view of Ishii (US 6,133,974).

Summary of the Response to the Office Action

Applicant has amended claims 1 and 8 to further define the invention. No new matter has been added. Reexamination and reconsideration of the pending claims are respectfully requested.

Rejection Under 35 U.S.C 103(a)

Claim 1 is allowable over the cited references in that claim 1 recites a combination of elements including, for example, "rubbing the first alignment film of the upper plate through the first mask," "rubbing the second alignment film of the lower plate in the same direction as the rubbing direction of the alignment film of the upper plate through the second mask," "wherein the first mask is disposed on the first alignment film of the upper plate and the second mask is disposed on the second alignment film of the lower plate," and "wherein the

first alignment film of the upper plate and the second alignment film of the lower plate are rubbed according to the same rubbing direction.”

Claim 8 is allowable over the cited references in that claim 8 recites a combination of elements including for example, “rubbing a first alignment film of the upper plate through the first mask along a first direction,” “rubbing a second alignment film of the lower plate through the second mask along the first direction,” “wherein the first mask is disposed on the first alignment film of the upper plate and the second mask is disposed on the second alignment film of the lower plate” and “wherein the first alignment film of the upper plate and the second alignment film of the lower plate are rubbed according to the same rubbing direction.”

In Tanuma, a first resist mask and a second resist mask are disposed on a first alignment film formed on one substrate in each rubbing. In addition, in Tanuma, the first alignment film formed on one substrate is rubbed according to opposite directions. It is obvious from figures 17(a) and 17(b) of Tanuma that mask of the claimed invention are different from resist masks formed of resist material using coating process on the first alignment film of one substrate.

None of the cited references singly or in combination, teaches or suggests at least this feature of the claimed invention. Accordingly, Applicant respectfully submits that claims 1, 4-8 and 14-19 are allowable over the cited references.

CONCLUSION

Applicants respectfully request that this Amendment under 37 C.F.R. § 1.111 be entered by the Examiner, placing all pending claims in condition for allowance. Should the Examiner feel that there are any issues outstanding after consideration of this response, the Examiner is invited to contact Applicants' undersigned representative to expedite the prosecution.

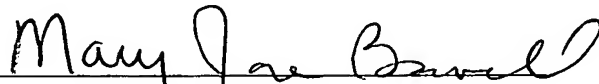
If there are any other fees due in connection with the filing of this response, please charge the fees to our Deposit Account No. 50-0310. If a fee is required for an extension of time under 37 C.F.R. 1.136 not accounted for above, such an extension is requested and the fee should also be charged to our Deposit Account.

Respectfully submitted,

MORGAN, LEWIS & BOCKIUS LLP

Dated: August 12, 2008

By: _____



Mary Jane Boswell

Reg. No. 33,652

CUSTOMER NO. 009629

MORGAN, LEWIS & BOCKIUS LLP

1111 Pennsylvania Avenue, N.W.

Washington, D.C. 20004

Tel: 202-739-3000

Fax: 202-739-3001